

COMMISSIONER OF REVENUE

Mission Statement: The Commissioner of the Revenue's Office serves citizens and the business community by administering tax programs mandated by the Code of Virginia and local ordinance in a manner that is efficient, fair, equitable and thorough, while protecting the confidential personal and business information entrusted to the office.

Department Description: The Commissioner of the Revenue is an elected constitutional officer whose duties are mandated by the Code of Virginia and local ordinance.

As the chief tax assessing officer in Loudoun County, the Commissioner of the Revenue's Office identifies, classifies and values individual and business personal property located in Loudoun County and assesses local business license, transient occupancy, bank franchise, consumer utility, short term rental, and other local taxes, excluding real estate. The office also reviews and audits business records and tax returns to ensure compliance with local and State tax laws, administers the local tax relief program for the elderly and disabled and provides state income tax filing assistance.

After the assessment process is complete, the Commissioner's Office forwards all assessment information to the Treasurer's Office for billing and collection.

In addition to mandated duties, the Commissioner of the Revenue's Office assists economic development efforts to attract and retain commercial enterprises by counseling prospective businesses on the tax advantages of a Loudoun location. The office also assists in evaluating the fiscal impact of proposed legislative changes to taxes administered by the office and their affect on Loudoun citizens and businesses.

Departmental Financial Summary	FY 02 Actual	FY 03 Actual	FY 04 Actual	FY 05 Adopted	FY 06 Proposed
Expenditures					
Personnel	\$1,533,268	\$1,597,866	\$1,675,070	\$1,900,000	\$1,893,000
Operations & Maintenance	250,803	289,826	200,956	203,000	233,000
Central Vehicle Fund	33,004	0	0	0	0
Total Expenditures:	\$1,817,075	\$1,887,692	\$1,876,026	\$2,103,000	\$2,126,000
Departmental Revenue:					
Local Fees, Charges, Etc.	\$14,014,499	\$15,415,314	\$18,199,503	\$17,776,000	\$19,051,000
Commonwealth Funding	251,211	272,940	244,265	246,000	262,000
Total Revenues:	\$14,265,710	\$15,688,254	\$18,443,768	\$18,022,000	\$19,313,000
Local Tax Funding:	(\$12,448,635)	(\$13,800,562)	(\$16,567,742)	(\$15,919,000)	(\$17,187,000)
FTE Summary:	31.55	33.55	32.55	32.55	32.55

County Administrator's Recommendation: The FY 06 proposed budget for the Commissioner of the Revenue's Office includes increases in health insurance and maintains service delivery at current levels. Local tax funding requirements decrease by \$1,268,000 due to increases in the following revenues: BPOL, business application fees and bank franchise taxes.

Budget History:

FY 02: The Board approved enhancements totaling 4.00 FTE (Personal Property Tax Assessor, Business Tax Assessor, Field Compliance Representative, Compliance/Relief Technician) for the personal property assessment and business tax assessment programs.

FY 02 Mid-Year: The Board added 2.00 FTE (Business Tax Auditor, Business Tax Assessor) to provide increased assessing and auditing services in the Business Tax Section.

FY 03 Mid-Year: 1.00 FTE (Tax Information Specialist) in the business tax program was eliminated during midyear budget reductions.